# MEPRS: Our Cost Accounting System

# Data Quality Course



TMA / MEPRS Program Office Management Control and Financial

# Objectives

#### By the end of this presentation, you will:

- Understand the history and purpose of MEPRS
- Recognize the elements that comprise the MEPRS account structure
- Be familiar with the expense allocation process
- Understand how data quality affects MEPRS and be aware of the tools available to improve data quality
- Be able to locate and research MEPRS related information associated with the DQ Management Control Review List

### Introduction

• MEPRS: Medical Expense and Performance Reporting System

#### Origin of MEPRS:

- -Evolved from two historical systems
  - •the Uniform Chart of Accounts (UCA), and
  - the Uniform Staffing Methodologies (USM)
- -The UCA focused on tracking expenses and the USM was concerned with manpower resources
- -In January 1985, the two systems were combined and the MEPRS was born.

### Introduction

#### •Purpose:

Provide <u>uniform reporting</u> by Functional Cost Code (FCC) of expense, manpower, & workload for DoD Medical Treatment Facilities (MTF) providing management a basic framework for cost and work center accounting.

- MEPRS = Information
- EAS = the hardware and software in which the information resides.

### Introduction

MEPRS Data: DoD-Standardized, Aggregated by FCC Service pecificinancial ata

**Army: STANFINS** 

(Standard Army Financial System)

Navy: STARS/FL

(Standard Accounting and Reporting Systemald Leve

Air Force: GAF\$

(General Accounting Financial Systemised)

Service pecificersonned ata

Army: UCAPERSDMHRSi

(UNIFORM CHART OF ACCOUNTS PERSONNEL UTILIZATION SYSTEM)

**NavyDMHRSi** 

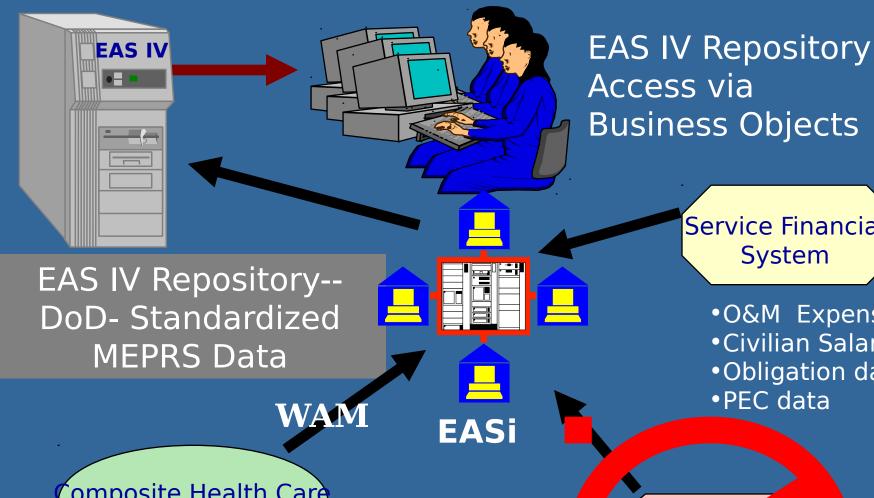
Air Force: EA9W DMHRSi

(EAS Personnel Web)

**Workload** 

**CHCS / WAM** 

(Composite Health Care System / Workload Assignment Module)



Composite Health Care System (CHCS)

- Admissions/Discharges
- Bed Days
- Visits
- Ancillary Workload

Service Financial System

- O&M Expense
- Civilian Salary
- Obligation data
- PEC data

Service (Sonnel stem

> • Manpower da **MILPERS**

# MEPRS Data

# Financial Data

- Kinds of Dollars
  - -Pay Data
    - Military
    - Civilian
  - -Contracts
  - -Supplies
  - -Equipment
  - -Base Operations
  - -Depreciation



# Financial Data

- Pay Source Differences
  - -<u>Military Pay</u>
    - Service-specific Composite Military Pay Tables
    - Special Pays not medical-unique (i.e. specialty bonus)

#### -Civilian Pay

- Army / Navy use actual pay from Service financial system
- Air Force uses Composite Civilian Pay Tables

# Financial Data

#### DoD-standardized financial data

DoD	Air Force	Army	Navy
SEEC - Standard	EEIC - Element of		
Expense Element	Expense	EOR - Element of	EE - Expense
Code	Investment Code	Resource	Element
		AMSCO - Army	
PEC - Program	PEC - Program	Management	SAG - Subactivity
Element Code	Element Code	Structure Code	Group



Service-specific pure financial data are also available in the EAS IV Repository

### Personnel Data

#### Full Time Equivalent (FTE)

- Amount of labor available to the MTF work center if a person works 1 month
- 168 Man-Hours = 1 FTE(Avg. 21 Days/Month x 8 Hours)

#### Assigned FTEs

 Time reported by Personnel assigned to specific positions/work centers on MTF manning documents

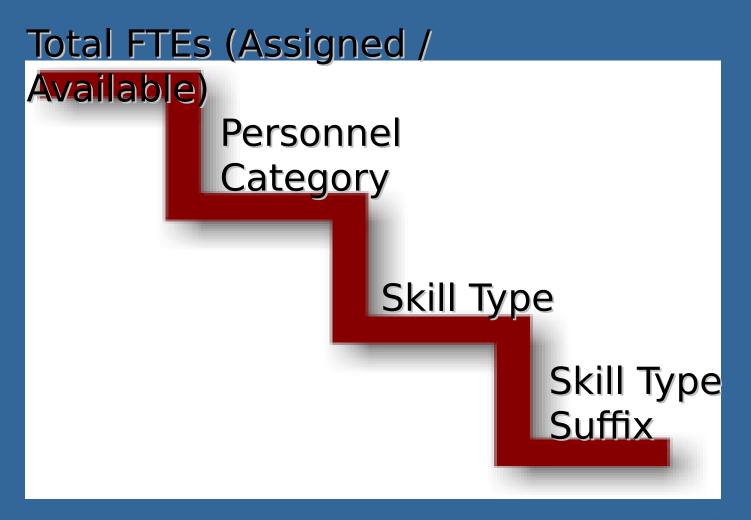
#### Available FTEs

 Time reported by any personnel in a given clinic for a given month. Includes those who are Assigned, attached, borrowed, contracted, volunteers

#### Non-Available FTEs

 Time reported by Assigned personnel in their Assigned work center that is unrelated to the healthcare mission such as sick leave, personal leave, etc.

# Personnel Data



# Personnel Data

Total FTEs

Person Catego, y

Officer Enlisted Civilian Contract Other

Clinicians

Direct Care Professionals

**Specialist** 

Registered Nurses Direct Care Paraprofessionals

Admin/ Clerical/Log

Physician Dentist Medical Resident Medical Fellow Medical Intern Dental Fellow Dental Physician Assistant Registered
Nurse Practitioner Nurse
Nurse Midwife Other
Nurse Anesthetist
Community Health
Occupat. Health
Nurse
Clinical Nurse

LPN or LVN
Nursing
Assistant
Other

 $T \supset$ 

Logistics Clerical Administrato r Other

# Workload Data

 With few exceptions (e.g., biomedical equipment repair), the source of MEPRS workload data is CHCS

The Workload Assignment Module (WAM)
 of CHCS automates the interface with EAS
 and includes beneficiary category and
 Current Procedural Terminology (CPT) data

# Workload Data

- Inpatient Services (A)
  - -Admissions
  - -Dispositions
  - -Occupied Bed Days
  - -Bassinet Days
- Ambulatory Services (B)
  - -Ambulatory Visits
  - -Current Procedural Terminology (CPT) Codes to include Evaluation and Management (E&M) codes

# Workload Data

- Ancillary Services (D)
  - -Raw and Weighted Procedures
  - -Minutes of Service (Surgical Services)
  - -Hours of Service (ICU)
  - -CPT-4 Codes (EAS IV)
- Special Programs (F)
  - -Immunizations
  - -Visits

# MEPRS Account Structure (Functional Cost Codes)

- 4-letter MTF-specific codes representing work centers or reporting facilities; used to track costs, workload and FTEs
- First 3 letters are DoD-standard
- The first letter identifies the type of service provided:
  - A Inpatient Care
  - **B** Ambulatory Care
  - C Dental Care

- D Ancillary Services
- **E** Support Services
- F Special Programs
- **G** Medical Readiness

- The second letter identifies Summary Accounts within MTF functional categories:
  - B = AMBULATORY CARE
    - BA = Medical Care
    - BB = Surgical Care
    - BC = Obstetrical//Gynecological Care
    - BD = Pediatric Care
    - BE = Orthopedic Care
    - BG = Family Practice Care
    - BH = Primary Medical Care

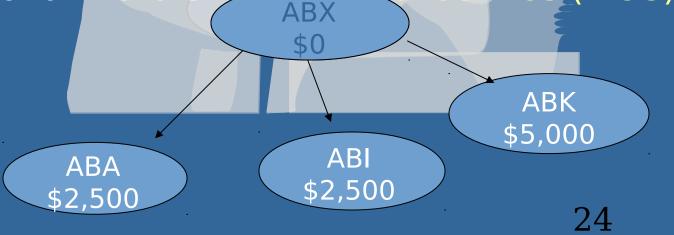
- The third letter identifies particular work centers within Summary Accounts:
  - B = AMBULATORY CARE
    - BH = PRIMARY MEDICAL CARE
      - BHA = Primary Care Clinics
      - BHB = Medical Examination Clinic
      - BHC = Optometry Clinic
      - BHE = Speech Pathology Clinic
      - BHF = Community Health Clinic
      - BHG = Occupational Health Clinic

- The fourth letter is MTF-unique and used to identify specific types of costs and workload:
  - B = AMBULATORY CARE
    - BH = PRIMARY MEDICAL CARE
      - BHA = Primary Care Clinics
        - BHAA = Primary Care Clinic Parent Facility
        - BHAM\* = Primary Care Clinic TMC-1
        - BHAW\* = Primary Care Clinic TMC-5

#### Cost Pools

- -Cost pools are identified with an "X" in the 3rd FCC position.
- -Used when time and expense cannot be specifically assigned because two or more work centers share space, personnel or supplies. For example, mixed wards.
- -Expenses and FTEs in cost pools are reassigned (purified) on the basis of workload.
- -Cost pools are purified in alphabetical order before allocation of support and ancillary expenses.

- Ward 3E has a several nurses assigned to the cost pool (nursing salary dollars) shared by three specialties -- Cost Pool ABX (\$10,000)
  - ABA General Surgery (2,500 MOS)
  - ABI Plastic Surgery (2,500 MOS)
  - ABK Urology (5,000 MQS)
- Nursing Salary dollars accumulated in ABX (\$10,000) are purified based on each specialty's proportional Ward 3E



#### **Expense Allocation**

- Intermediate (Stepdown) Accounts
  - D Ancillary Services
  - E Support Services

Ancillary and Support expenses are allocated (stepped-down) across final accounts

- Final Operating Accounts
  - A Inpatient Care
  - B Ambulatory Care
  - C Dental Care
  - F Special Programs
  - G Medical Readiness

- Costs are allocated based on performance
- factors established by DoD 6010.13M
  - -Weighted procedures performed
  - -Hours / Minutes of Service performed
  - -Square footage cleaned

First, <u>Support Services</u> ("E" accounts) expenses are allocated

E Support Services

accountc

Other E Accnts

Each Support Services FCC is allocated until no expenses remain in "E"

Inpatie nt Care Amb. Care Dental Service **Ancillar** Special Progs G Med Readines

Then, <u>Ancillary Services</u> ("D" accounts) expenses are allocated

D Ancillary Services

accounte

Other D Accnts

Each Ancillary Services FCC is allocated until no expenses remain in "D"

Care B Amb. Care

Inpatie

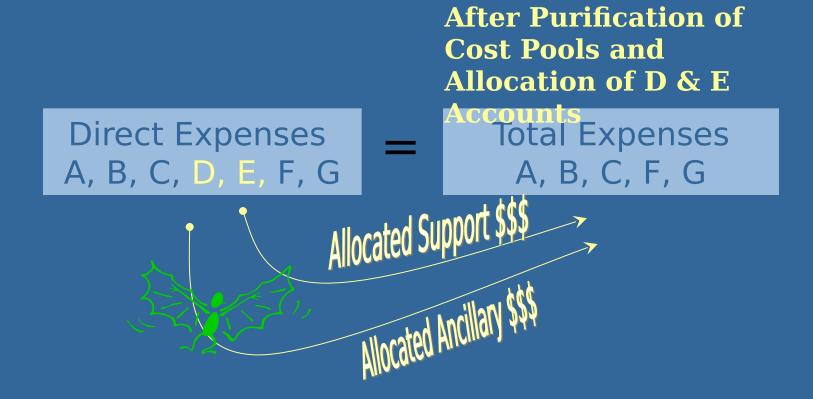
C Dental Service S

F Special Progs

G Med Readines s

28

# Total Expenses



# Total Expenses

#### **Total Expenses**

#### **Business Objects Formula**

Direct Expense

- + Purified Expense
- + Stepdown Expense Contributed
- + Stepdown Expense from D
- + Stepdown Expense from E

#### = Total Expenses

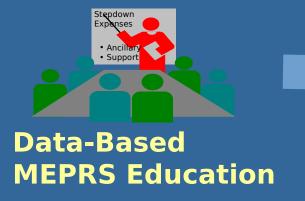
# MEPRS Data Quality

# MEPRS Data Quality Challenge

- Data quality issues in MEPRS generally result from:
  - Insufficient vigilance or attention to data quality
  - Lack of <u>effective</u> education and training
  - Inconsistent implementation of policies, guidelines and business rules
  - System-related issues -- transmission or processing <u>errors</u>

# MEPRS Data Quality Challenge

Active Feedback and Continuous Process Improvement









mproved MEPR
Data Quality

MEPRS Policy and Busir Rules Oversight

# MEPRS Training, Education and Information Sharing



Tri-Service MEPRS
 Application
 and Data Improvement
 (MADI)
 workshop FY09 attendance:
 32

- 2008 Tri-Service MEPRS
   Conference approx 140
   attendees
- MEPRS.INFORMEr is the MPRS.INFORMEr is the MPRS.INF
  - Updates MEPRS stakeholders on policy issues, data quality activities, and best practices for MEPRS process improvement



MEPRS Conference Exhibit provides thousands of MHS personnel the opportunity to interact with centrally available MEPRS tools and metrics, and learn about resources available through the MEPRS Information Portal

# MEPRS Information Web Portal





#### **MEPRS Home**

#### >MyMEPRS

>> MEWACS

- >> MEPRS Management Improvement Group
- >Request EAS IV **Repository Access**
- >Functional User Guides
- >Ouick Links
- >2008 MEPRS Conference
- >2007 MEPRS Conference
- >2005 MEPRS Conference

**EAS IV Functional Data** 

Six Sigma MEPRS ManagementMetrics

MEPRS Newsletter

**MEPRS Manual (DoD** 6010.13-M) (PDF)

**Quick News** 

**MEPRS Questions?** Contact Us

Frequently Asked Questions (FAQs)

**Technical Requirements** 

#### Welcome to the MEPRS Information Portal



The MEPRS Information Portal is your gateway to MEPRS-related resources, including policy documents, learning materials, data quality surveillance tools,

The Medical Expense & Performance Reporting System (MEPRS) is the standard cost accounting system for the Military Health System (MHS), containing Tri-Service financial, personnel, and workload data from reporting medical and dental treatment facilities worldwide.

MEPRS assumes an essential role in MHS decision-making and performance

· Uniform performance indicators

evaluation by offering:

- · Expense data classified by work center
- Human resource utilization data classified by work center
- A standard methodology for cost assignment



users through MyMEPRS, a portal community feature.

Learn more and register

Data Dictionary...

Active Forum Topics

MEPRS Processing... Introduce Yourself..

The www.MEPRS.INFO web portal is hosted at the

> TRICARE web server www.tricare.osd.mil

The MEPRS Information Portal is the gateway to **MEPRS-related** 

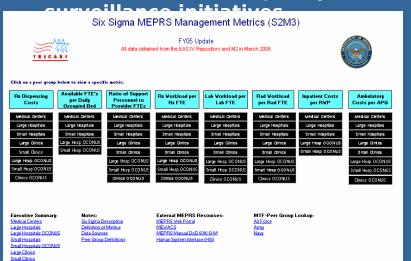
resources, including policy documents, learning materials, data

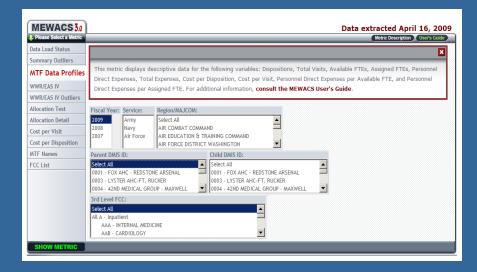
quality surveillance tools, metrics, and much more Tai Camaiaa ...



# Surveillance and Management Metrics

- -MEWACS provides monthly MEPRS data quality feedback, systematically highlighting potential MTF data anomalies
- -Human Systems Interface (HSI) provides expert data quality and analysis assistance to field, serving as the link between MEPRS education and data quality





- The Six Sigma MEPRS Management Metrics (S2M3) workbook is an interactive tool containing seven key MEPRS-based performance metrics
- S2M3 is a blend of Direct Care and civilian industry benchmark metrics
- Updated Semi-annually on the FY

## Policy & Business Rules

- DoD 6010.13M (dated April 7, 2008)
  - -Provides Tri-Service MEPRS program policy and guidance to all MEPRS reporting MTFs / DTFs
  - -Download from/access Online: www.meprs.info

<b>Chapter 1:</b>	General Information
<b>Chapter 2:</b>	Chart of Functional Cost Codes
Chapter 3:	Guidelines And Reporting Requirements
<b>Chapter 4:</b>	Issue Process
Appendices	Acronyms, Definitions, Guidelines for reporting FTEs

## MEPRS Policy & Business Rules Oversight

- MEPRS Management Improvement Group (MMIG)
  - Established in 1999
  - Provides Functional Oversight
  - Tri-Service Integration, Standardization and Compliance
  - Automated Information System Oversight
  - Coordinates Policy / Action with Resource Management Steering Committee (RMSC)
  - Meeting Minutes and Information on www.meprs.info

# Issue Identification / Resolution

**HA / TMA Directorates** 

TMA Programs



Nortonortered (John)









### Question A.7.c)

"Has your Data Quality
Manager/Assurance Team members
attended the MEPRS Application and
Data Improvement (MADI) course?"

## WWW.MEPRS.INFO

### **FY09 MADI Schedule**

June 2 – 3, San Antonio June 16 – 17, ATIC June 29 – 30, Landstuhl, Germany July 1 – 2, Landstuhl, Germany August 4 – 5, San Antonio September 14 – 15, Honolulu, HI September 16 – 17, Honolulu, HI

## WWW.MEPRS.INFO





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**MEPRS** Home

>> MyMEPRS

Learning Resources

### »MADI Workshop

Outline

Workshop Locations & Registration

>> Downloads

>> MEWACS

MEPRS Management Improvement Group (MMIG)

Request EAS IV
Repository Access

>> Functional User Guides

Quick Links

>> 2008 MEPRS Conference

>> 2007 MEPRS Conference >> 2005 MEPRS Conference

EAS IV Functional Data Dictionary

Six Sigma MEPRS ManagementMetrics (S2M3)

**MEPRS Newsletter** 

**MEPRS Minute** 

MEPRS Manual (DoD 6010.13-M) (PDF)

EAS IV Program Office Updates

Quick News

MEPRS Questions?

### MEPRS Application and Data Improvement (MADI) Workshop



Under TRICARE Management Activity (TMA) sponsorship, a practical MEPRS workshop was developed. This workshop, taught by expert data analysts, targets current and prospective MEPRS data users. It focuses on interpretation and application of MEPRS data visible in the EAS IV Repository.

### Who Should Attend?

MTF, Lead Agent, or Service-level personnel in Resource Management, MEPRS or Data Quality functions or any personnel responsible for the timely and accurate management and reporting of MTF-level workload and cost data.

### **Key Questions Answered**

- How can I use EAS IV data to develop metrics that are useful to my Commander/Commanding Officer?
- How are MEPRS data (MEQS and EAS IV Repository) used for policy decisions and programs?
- What is the difference between MEPRS data in MEQS, the M2(ARS Bridge), and the EAS IV Repository?
- How do I use Business Objects to query MEPRS data?
- How can I develop useful metrics based on EAS IV data?

### Cost

There is no registration cost for workshop participants. TAD/TDY for out of town students must be paid by individual MTFs. Contact specific site POCs for lodging and logistical information.

### **Additional Information**

If you need additional information regarding the workshop content or scheduling, please contact:

Deirdre Baker

(210) 832-5216

Deirdre\_Baker@sra.com

OB.

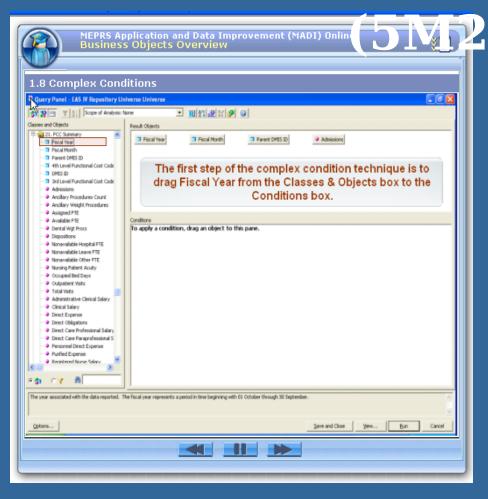
Lizette Alonzo 210-832-5263

210-832-5263 Lizette\_Alonzo@sra.com

MEPRS Information Web

Portal 43

### Five Minute MEPRS University



A web-based distance learning vehicle that offers animated tutorials that illustrate MEPRS concepts and processes.

- •Each tutorial contains targeted learning content and is approximately five minutes in length.
- •Currently consists of three learning modules from the MEPRS Application and Data Improvement (MADI) workshop.

### Question C.1.c.)

"Has the MTF DQ Manager / MEPRS Manager reviewed the following information presented in the current version MEPRS Early Warning And Control System Report?"

## WWW.MEPRS.INFO





**MEPRS** Home

>> MyMEPRS

Learning Resources

### **»MEWACS**

**MEWACS Online 3.0** 

**MEWACS User's Guide** 

Download MEWACS-Excel

**Executive Summary** 

Executive Summary
Archives

MEPRS Management Improvement Group (MMIG)

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>> Quick Links

>2008 MEPRS Conference

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EAS IV Functional Data Dictionary

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**MEPRS Minute** 

MEPRS Manual (DoD 6010.13-M) (PDF)

EAS IV Program Office Updates

### MEWACS Online 3.0



Welcome to the MEPRS Early Warning and Control System (MEWACS).

MEWACS is an interactive data quality feedback tool developed by the MEPRS Management Improvement Group (MMIG) to proactively identify, investigate, and resolve MEPRS data anomalies in a timely, systematic manner.

Updated monthly, MEWACS contains numerous Tri-Service MTF activity level metrics, including:

- EAS IV Repository data load status and compliance with 45-day reporting suspense
- MTF-specific summary data outliers
- Interactive MTF MEPRS Data Profiles by 3rd level Functional Cost Code
- WWR vs. EAS IV Repository total ambulatory visit comparison
- Ancillary and Support expense allocation tests

As feedback is received on the usefulness of this tool, metrics may be added, modified or deleted. Click the Contact Us button in the navigation bar to submit MEWACS questions or suggestions.

### Beain

Click here to launch MEWACS Online 3.0

MEPRS Information Web
Portal

46

Review Item 1. "EAS IV Repository MEPRS data load status and compliance with the 45-day reporting suspense or Service Guidance whichever is earlier.

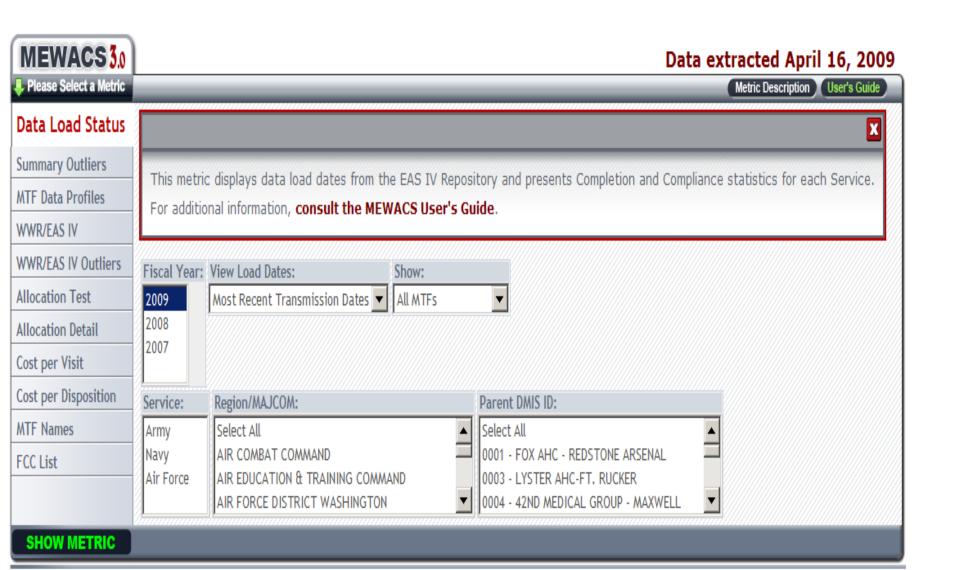
If the facility has a pattern (2 or more) of flagged cells on this tab, have they corrected it or developed a plan to correct it? Provide an explanation..."

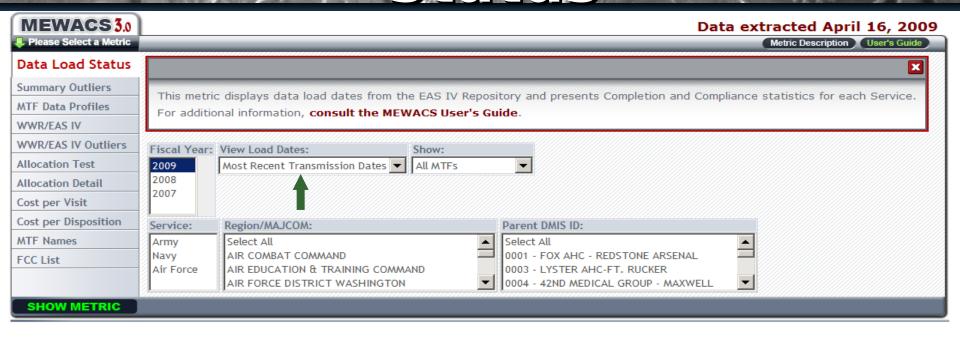






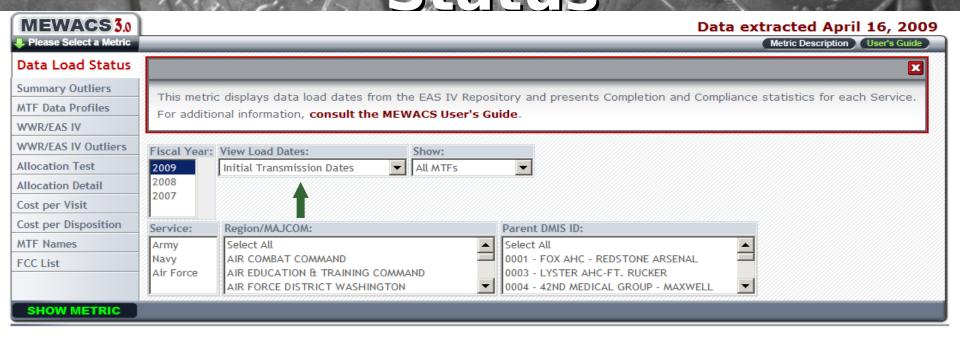
MEWACS 3.0 Data extracted April 16, 2009 📙 Please Select a Metric Metric Description User's Guide Data Load Status Summary Outliers Welcome to MEWACS 3! MTF Data Profiles WWR/FAS IV 1. Select a metric from the left. WWR/EAS IV Outliers 2. Enter your search parameters in the query panel and click "Show Metric." Results will appear below the query panel. Allocation Test 3. To view another metric, select a different indicator from the menu. Complete any additional search fields that appear. Fields Allocation Detail you populated for the previous query will retain the information you entered. You can leave that information as is or make Cost per Visit changes. Hit "Show Metric" after indicating search criteria for the new metric. Cost per Disposition MTF Names FCC List





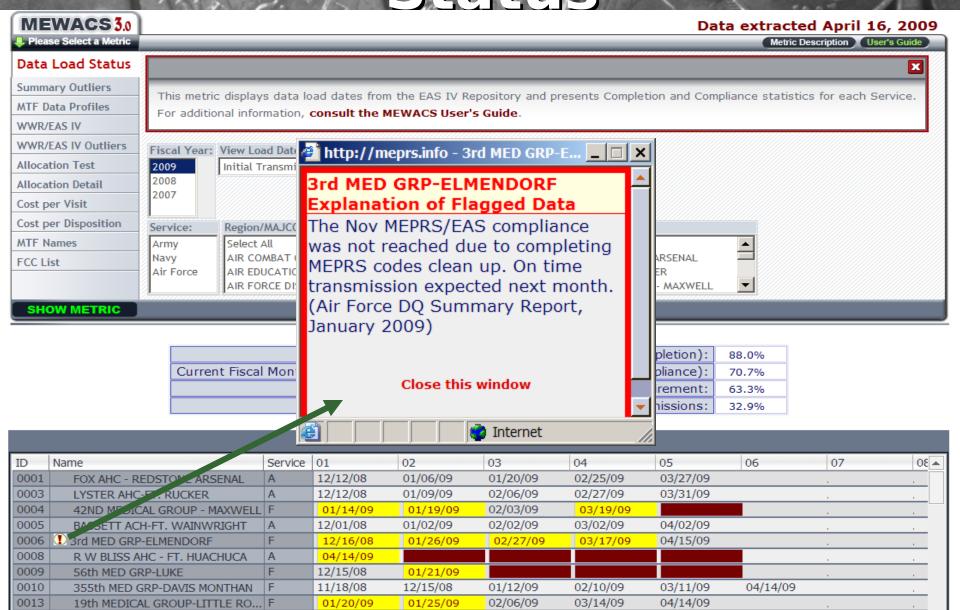
Percent of 2009 MEPRS Data Reported(Completion):	88.0%
Current Fiscal Month Compliance with 45-day Reporting Requirement(Compliance):	70.7%
YTD Compliance with 45-day Reporting Requirement:	63.3%
Percent of MTFs with 3 or more late MEPRS data submissions:	32.9%

	Data Load Status									
ID	Name	Service	01	02	03	04	05	06	07	
0001	FOX AHC - REDSTONE ARSENAL	Α	12/30/08	01/06/09	01/20/09	02/25/09	03/27/09			
0003	LYSTER AHC-FT. RUCKER	Α	01/07/03	04/08/09	04/09/09	04/10/09	04/13/09			
0004	42ND MEDICAL GROUP - MAXWELL	F	01/16/09	01/19/09	02/03/09	03/19/09				
0005	BASSETT ACH-FT. WAINWRIGHT	Α	12/01/08	01/02/09	02/02/09	03/02/09	04/02/09			
0006	■ 3rd MED GRP-ELMENDORF	F	12/16/08	01/26/09	02/27/09	03/18/09	04/15/09			
8000	R W BLISS AHC - FT. HUACHUCA	Α	04/14/09							
0009	56th MED GRP-LUKE	F	01/21/09	01/21/09						
0010	355th MED GRP-DAVIS MONTHAN	F	04/08/09	04/10/09	04/10/09	04/10/09	04/10/09	04/14/09		
0013	19th MEDICAL GROUP-LITTLE RO	F	01/20/09	01/25/09	02/06/09	03/14/09	04/14/09			



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ID	Name	Service <sub>■</sub>	01	02	03	04	05	06	07	08 ▲
0001	FOX AHC - REDSTONE ARSENAL	Α	12/12/08	01/06/09	01/20/09	02/25/09	03/27/09			
0003	LYSTER AHC-FT. RUCKER	Α	12/12/00	01/09/09	02/06/09	02/27/09	03/31/09			
0004	42ND MEDICAL GROUP - MAXWELL	F	01/14/09	01/19/09	02/03/09	03/19/09				
0005	BASSETT ACH-FT. WAINWRIGHT	Α	12/01/08	01/02/09	02/02/09	03/02/09	04/02/09			
0006	■ 3rd MED GRP-ELMENDORF	F	12/16/08	01/26/09	02/27/09	03/17/09	04/15/09			
0008	R W BLISS AHC - FT. HUACHUCA	Α	04/14/09							
0009	56th MED GRP-LUKE	F	12/15/08	01/21/09						
0010	355th MED GRP-DAVIS MONTHAN	F	11/18/08	12/15/08	01/12/09	02/10/09	03/11/09	04/14/09		
0013	19th MEDICAL GROUP-LITTLE RO	F	01/20/09	01/25/09	02/06/09	03/14/09	04/14/09			



Review Item 2. "MTF-specific summary data outliers.

If the facility has any Prior Fiscal Year or Current Fiscal Year flagged cells on this tab, provide an explanation..."

**Data Load Status** Summary Outliers MTF Data Profiles WWR/EAS IV WWR/EAS IV Outliers Allocation Test Allocation Detail Cost per Visit **Cost per Disposition MTF Names** 

2009

2008

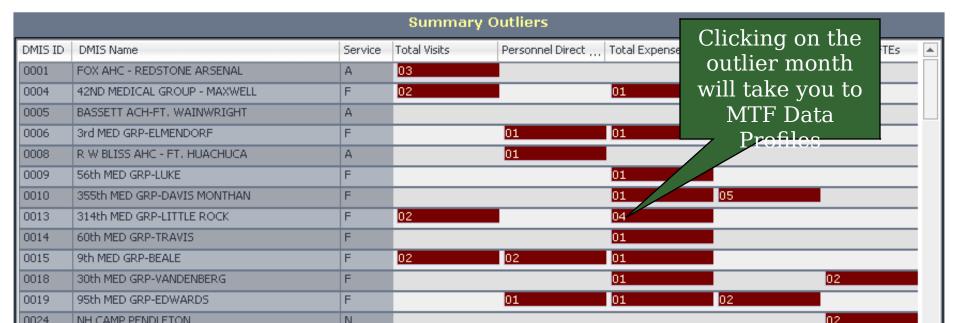
2007

This metric displays the results of the Outlier Test for each MTF, flagging potential data anomalies. For additional information, consult the MEWACS User's Guide.

### Fiscal Year: Service: Region/MAJCOM: Parent DMIS ID: Army Select All Select All AIR COMBAT COMMAND 0001 - FOX AHC - REDSTONE ARSENAL Navv. Air Force AIR EDUCATION & TRAINING COMMAND 0003 - LYSTER AHC-FT, RUCKER AIR FORCE DISTRICT WASHINGTON 0004 - 42ND MEDICAL GROUP - MAXWELL

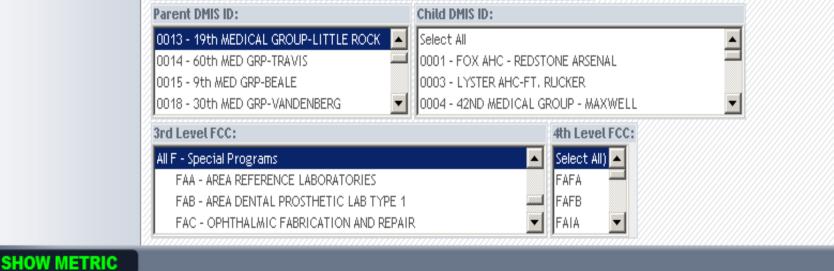
### **SHOW METRIC**

**FCC List** 

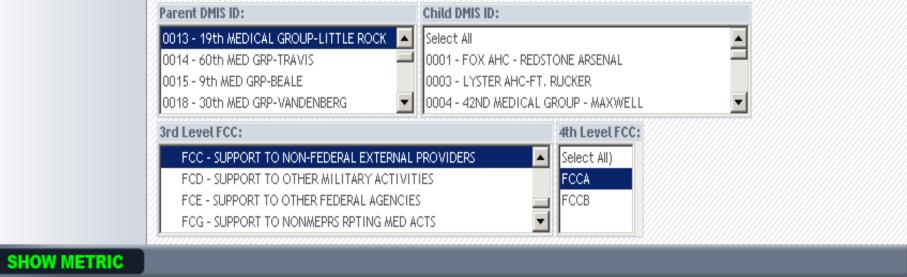




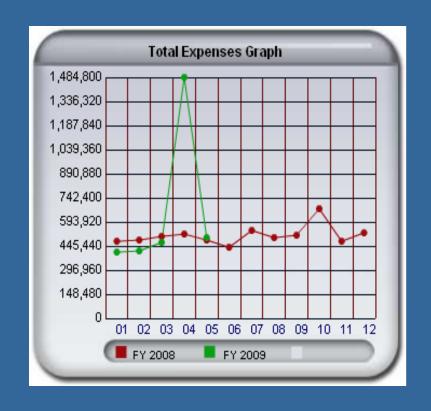
MTF Data Profiles										
Data Type	2008-12	2009-01	2009-02	2009-03	2009-04	2009-05 2				
Dispositions	0.00	0.00	0.00	0.00	0.00	0.00				
Total Visits	5,969.00	5,779.00	4,289.00	4,494.00	5,231.00	5,052.00				
Assigned FTEs	270.90	264.30	264.90	254.60	248.50	255.24				
Available FTEs	304.27	293.43	268.39	243.87	254.62	263.30				
Personnel Direct	1,673,173.00	1,635,564.00	1,742,238.00	1,526,632.40	1,511,751.26	1,575,995.68				
Total Expenses	3,062,094.85	2,344,464.91	2,426,749.16	2,378,675.20	4,202,518.20	2,472,174.65				
Cost Per Disposition	0.00	0.00	0.00	0.00	0.00	0.00				
Cost Per Visit	286.45	216.09	309.26	282.99	357.07	257.58				
Pers \$ Per As. FTE	6,176	6,188	6,577	5,996	6,084	6,175				
Pers \$ Per Av. FTE	5,499	5,574	6,491	6,260	5,937	5,986				



		MTF Data P	rofiles			
Data Type	2008-12	2009-01	2009-02	2009-03	2009-04	2009-05
Dispositions	0.00	0.00	0.00	0.00	0.00	0.00
Total Visits	0.00	0.00	0.00	0.00	0.00	0.00
Assigned FTEs	33.40	33.20	33.00	33.58	30.51	31.25
Available FTEs	30.41	32.22	21.06	26.39	28.46	28.78
Personnel Direct	199,848.00	191,810.00	180,837.00	185,274.48	200.250.07	210,517.70
Total Expenses	949,849.52	723,349.99	671,703.75	756,421.78	1,960,359.76	817,345.00
Pers \$ Per As. FTE	5,983	5,777	5,480	5,517	6,563	6,737
Pers \$ Per Av. FTE	6,572	5,953	8,587	7,021	7,036	7,315



MTF Data Profiles										
Data Type	2008-12	2009-01	2009-02	2009-03	2009-04	2009-05				
Dispositions	0.00	0.00	0.00	0.00	0.00	0.00				
Total Visits	0.00	0.00	0.00	0.00	0.00	0.00				
Assigned FTEs	0.00	0.00	0.00	0.00	0.00	0.00				
Available FTEs	0.00	0.00	0.00	0.00	0.00	0.00				
Personnel Direct	0.00	0.00	0.00	0.00	0.00	0.00				
Total Expenses	526,012.12	407,532.91	413,221.38	466,228.01	1,484,793.09	497,284.60				
Pers \$ Per As. FTE	0	0	0	0	0	0				
Pers \$ Per Av. FTE	0	0	0	0	0	0				

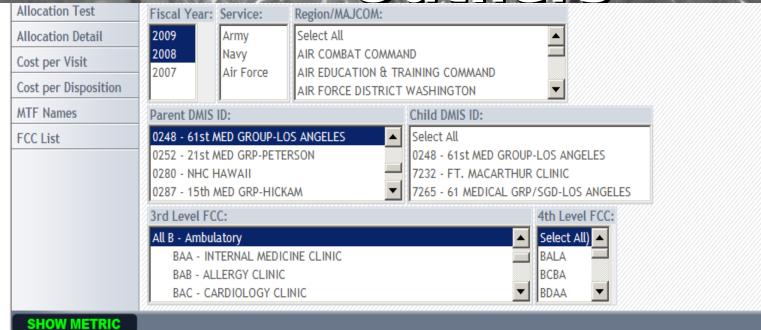


FCCA - CHAMPUS Beneficiary Support



MTF Data Profiles										
Data Type	2008-10	2008-11	2008-12	2009-01	2009-02	2009-03	2009-04	2009-05		
Dispositions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total Visits	1,994.00	2,373.00	2,358.00	2,491.00	1,885.00	2,174.00	2,010.00	2,131.00		
Assigned FTEs	134.95	131.15	127.60	131.45	134.46	135.80	133.61	134.86		
Available FTEs	154.92	146.87	146.69	157.36	121.60	127.15	134.76	129.58		
Personnel Direct	941,488.00	910,585.00	889,392.00	962,867.00	986,763.75	1,137,117.04	1,025,636.87	1,001,835.65		
Total Expenses	1,461,174.87	1,734,008.03	1,601,665.82	2,939,371.20	1,560,887.16	2,927,433.93	2,461,820.91	755,725.71		
Cost Per Disposition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Cost Per Visit	309.21	321.55	280.93	623.58	356.44	818.36	720.43	- 20.63		
Pers \$ Per As. FTE	6,977	6,943	6,970	7,325	7,339	8,373	7,676	7,429		
Pers \$ Per Av. FTE	6,077	6,200	6,063	6,119	8,115	8,943	7,611	7,731		
								<b>N</b>		



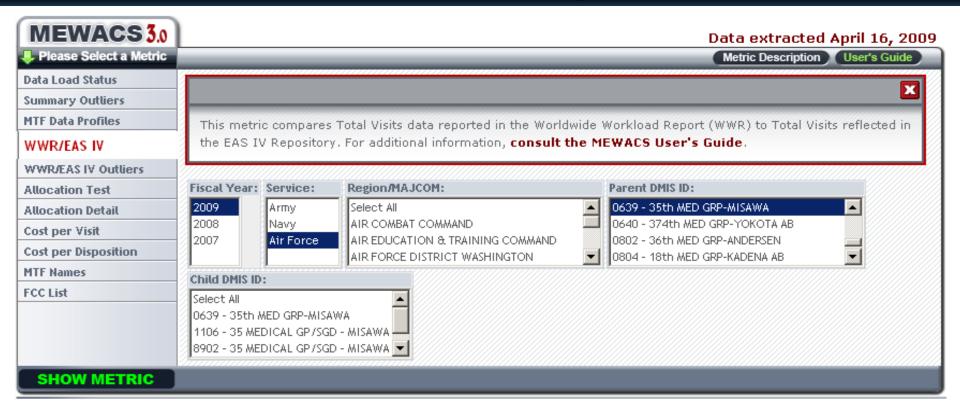


MTF Data Profiles									
Data Type	2009-01	2009-02	2009-03	2009-04	2009-05	2009-06	2009-07	2009-08	
Dispositions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Visits	2,491.00	1,885.00	2,174.00	2,010.00	2,131.00	0.00	0.00	0.00	
Assigned FTEs	33.80	42.67	42.74	42.95	42.00	0.00	0.00	0.00	
Available FTEs	30.81	21.42	22.90	23.55	24.93	0.00	0.00	0.00	
Personnel Direct	230,365.00	231,706.66	367,485.97	260,592.58	261,319.61	0.00	0.00	0.00	
Total Expenses	1,553,344.73	671,891.24	1,779,117.20	1,448,068.01	- 43,963.15	0.00	0.00	0.00	
Cost Per Visit	623.58	356.44	818.36	720.43	- 20.63	0.00	0.00	0.00	
Pers \$ Per As. FTE	6,816	5,430	8,598	6,067	6,222	0	0	0	
Pers \$ Per Av. FTE	7,477	10,817	16,047	11,066	10,482	0	0	0	

Review Item 3. "WWR-EAS IV total ambulatory visit comparison.

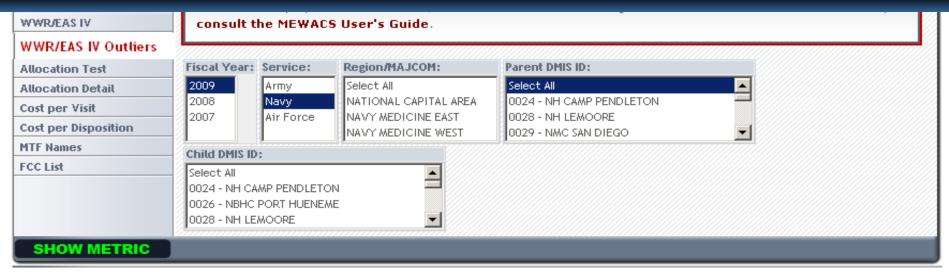
If the facility has any Prior Fiscal Year or Current Fiscal Year fiscal month data where WWR vs. EAS IV visit counts differ by greater than 5%, provide an explanation..."

## DQMC Review List / WWR-EAS IV



	WWR/EAS IV									
	0639 - 35th MED GRP-MISAWA									
FM	WWR Total Visits	EAS IV Total Visits	Difference							
01	4,902	4,897	- 0.1%							
02	3,997	3,989	- 0.2%							
03	969	4,467	361.0%							
04	4,664	4,665	0.0%							
05	4,451	4,342	- 2.4%							
Total:	18,983	22,360	17.8%							

## DQMC Review List / WWR-EAS IV



	WWR/EAS IV Outliers								
	0100 - NAVAL HLTH CLINIC NEW ENGLAND								
FM	WWR Total Visits	EAS IV Total Visits	Difference						
02	02 6,703 7,230 7.99								
Total:	6,703	7,230	7.9%						

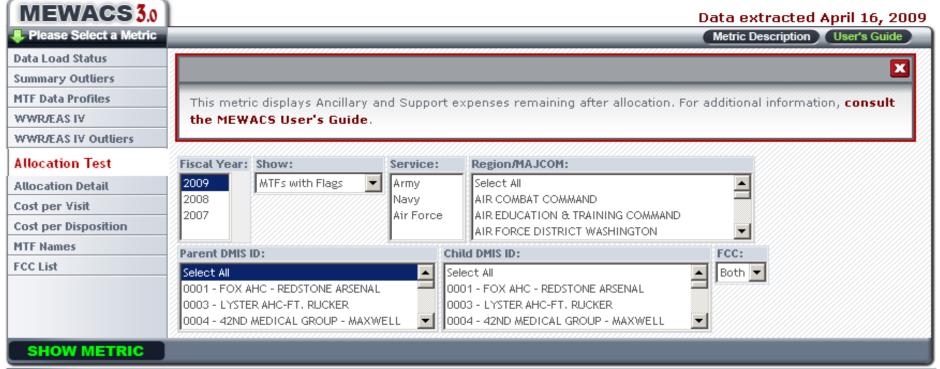
0328 - NBHC SARATOGA SPRINGS							
FM	WWR Total Visits	EAS IV Total Visits	Difference				
02	438	982	124.2%				
04	473	380	- 19.7%				
Total:	911	1,362	49.5%				

1664 - BMC COURTHOUSE BAY MCB							
FM WWR Total Visits		EAS IV Total Visits	Difference				
01	508	421	- 17.1%				
02	409	348	- 14.9%				
Total:	917	769	- 16.1%				

Review Item 4. "Ancillary and Support expense allocation tests.

If the facility is flagged in Prior Fiscal Year or Current Fiscal Year due to incomplete allocation of ancillary or support expenses, provide an explanation...including projected date for submitting corrected data."

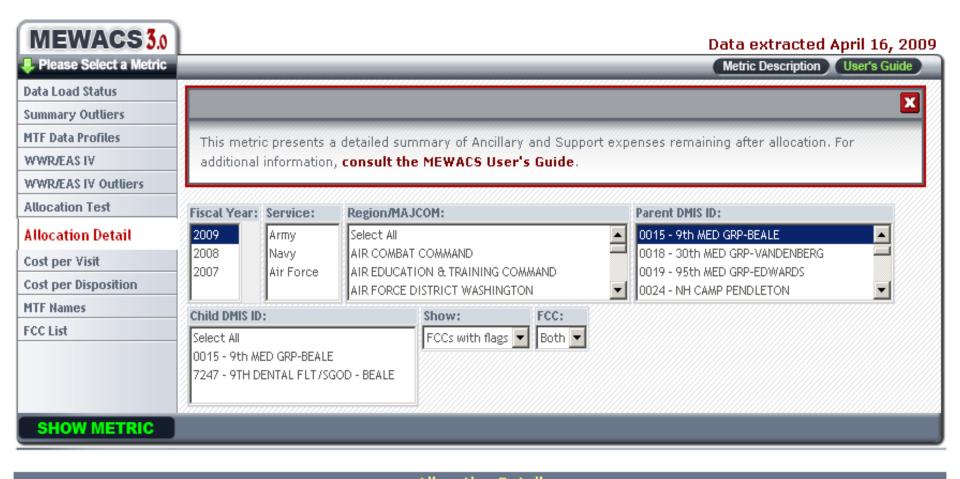
# DQMC Review List / Allocation



Cumulative Statistics for 2009				
Total expenses unallocated:	\$ 10,867			
Percent of MTFs with expenses unallocated:	100.0%			

Allocation Test							
ID	Name	01	02	03	04	05	06 YTD Total
0204	TMC FT. RICHARDSON				\$- 1,060		\$- 1,060
0015	9th MED GRP-BEALE	\$ 1,959	\$ 1,959	\$ 1,959	\$ 1,959		\$ 7,836
0107	NBHC NSA MID-SOUTH					\$ 4,091	\$ 4,091

## DQMC Review List / Allocation



Allocation Detail							
FCC	FCC Description	01	02	03	04	05	06 YTD Total
EAC	DENTAL DEPRECIATION	\$ 1,959	\$ 1,959	\$ 1,959	\$ 1,959		\$ 7,836
EACA	0015 DENTAL DEPRECIATION	\$ 1,959	\$ 1,959	\$ 1,959	\$ 1,959		\$ 7,836

### Review

### You should now:

- ✓ Understand the history and purpose of MEPRS
- ✓ Recognize the elements that comprise the MEPRS account structure
- ✓ Be familiar with the expense allocation process
- ✓ Understand how data quality affects MEPRS and be aware of the tools available to improve data quality
- ✓ Be able to locate and research MEPRS related information associated with the DQ Management Control Review List

## MEPRS: Our Cost Accounting System

## Questions?

